

**Amendments to the Claims**

This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

1. (original) A method of valuing an intangible asset, comprising the steps of:  
calculating a monetary value of a tangible asset associated with said intangible asset;  
determining a competitive advantage of said tangible asset over competing tangible assets as a percentage thereof; and  
calculating a value for said intangible asset based upon a relative contribution of said intangible asset to said competitive advantage of said tangible asset.
  
2. (original) The method of claim 1, wherein the step of calculating a monetary value of a tangible asset associated with said intangible asset comprises the steps of:  
determining a total annual gross sales in a market for said tangible asset;  
determining an annual percent growth of said market;  
determining a life cycle in years of said tangible asset;  
determining a profit margin of said tangible asset as a percent of gross sales;  
determining a present value discount factor; and

summing a multiple of said total annual gross sales, said annual percent growth, said profit margin, and said present value discount factor over each year of said life cycle of said tangible asset.

3. (previously presented) The method of claim 1, wherein the step of determining a competitive advantage of said tangible asset over competing assets as a percentage thereof comprises the steps of:

identifying at least one parameter associated with said tangible asset relevant to commercial success in a marketplace; and

comparing said parameter with at least one parameter of at least one competing tangible asset to determine said competitive advantage of said tangible asset as a percent variation.

4. (previously presented) The method of claim 1, wherein the step of calculating a value for said intangible asset based upon a relative contribution of said intangible asset to said competitive advantage of said tangible asset comprises the steps of:

identifying a parameter dependent on said intangible asset and associated with said tangible asset that is relevant to commercial success in a marketplace;

calculating said relative contribution of said intangible asset to said competitive advantage of said tangible asset based on a contribution of said parameter to said competitive advantage of said tangible asset as compared to related intangible assets; and

multiplying said relative contribution of said intangible asset with said value of said tangible asset.

5. (original) A method of valuing a pre-market product, comprising the steps of:
  - determining a present monetary value of an intended market for said pre-market product;
  - calculating a competitive advantage of said pre-market product in said intended market as a percent variation;
  - predicting a market share of said pre-market product based on said competitive advantage; and
  - calculating a monetary value for said pre-market product by multiplying said predicted market share and said present monetary value of said intended market.

6. (previously presented) The method of claim 5, wherein the step of determining a present monetary value of an intended market for said pre-market product comprises the steps of:
  - determining a total annual gross sales of said intended market for said pre-market product;
  - determining an annual growth of said intended market as a percent;
  - determining a life cycle of said pre-market product in years;
  - determining a profit margin of said pre-market product as a percent of gross sales;
  - determining a present value discount factor; and
  - summing a multiple of said total annual gross sales, said annual growth, said profit margin, and said present value discount factor over each year of said life cycle of said pre-market product.

7. (original) The method of claim 5, wherein the step of calculating a competitive advantage of said pre-market product in said market as a percent variation comprises the steps of:

comparing a plurality of parameters of said pre-market product to a plurality of corresponding parameters of competing products in said intended market to determine a competitive advantage for each said parameter of said pre-market product as a percent variation; and

weighing and averaging said competitive advantages of the parameters to determine said competitive advantage of said pre-market product in said market.

8. (original) The method of claim 5, wherein the step of predicting a market share of said pre-market product based on said competitive advantage comprises the steps of:

determining an average market share of said market; and

multiplying said average market share by said competitive advantage.

9. (previously presented) A method of determining the monetary value of an intangible property license between a licensor and a licensee, comprising the steps of:

determining a monetary value to the licensor and licensee based on a change in monetary value of a tangible asset associated with an intangible asset subject to said license; and

calculating said monetary value to said licensor and licensee by comparing said changes in monetary value.

10. (original) The method of claim 9, wherein the step of determining a monetary value to the licensor and licensee based on a change in monetary value of a tangible asset associated with an intangible asset subject to said license comprises the steps of:

calculating an increase in a competitive advantage of said tangible asset as a percent variation due to said intangible asset subject to said license for said licensee;

calculating a decrease in a competitive advantage of said tangible asset as a percent variation due to said intangible asset subject to said license for said licensor;

determining a monetary value of said tangible asset by multiplying a monetary value for a market for said tangible asset and an average percent market share in said market;

determining a minimum monetary value to said licensor by multiplying said percent decrease by said monetary value of said tangible asset; and

determining a maximum monetary value to said licensee by multiplying said percent increase by said monetary value of said tangible asset.

11. (original) The method of claim 9, wherein the step of calculating said monetary value to said licensor and licensee by comparing said changes in monetary value comprises the steps of:

calculating a net monetary value by subtracting a minimum monetary value to said licensor from a maximum monetary value to said licensee;

determining an equal return payment that provides an equal return on investment to the licensor and licensee;

calculating said monetary value to the licensor as equal to said equal return payment; and

calculating said monetary value to the licensee by subtracting said equal return payment from said net value.

12. (original) A method of determining the monetary value of a new intangible asset, comprising:

calculating a change in a competitive advantage of a tangible asset associated with said new intangible asset as a percent variation; and

calculating said monetary value by multiplying said change in said competitive advantage of said tangible asset and an average market share in an intended market.

13. (original) The method of claim 12, wherein the step of calculating a change in a competitive advantage of a tangible asset associated with said new intangible asset as a percent variation comprises the steps of:

identifying at least one parameter associated with said tangible asset relevant to commercial success in the marketplace;

comparing said parameter with at least one parameter of at least one competing tangible asset to determine said competitive advantage said tangible asset as a percent variation;

calculating a competitive advantage for said tangible asset without said new intangible asset as a percent variation;

calculating a competitive advantage for said tangible asset with said new intangible asset as a percent variation; and

subtracting said competitive advantage for said tangible asset without said new intangible asset from said competitive advantage for said tangible asset with said new intangible asset.

14. (previously presented) The method of claim 12, wherein the step of calculating said monetary value by multiplying said change in said competitive advantage of said tangible asset and an average market share in an intended market comprises the steps of:

calculating a present monetary value of said intended market for said tangible asset;

calculating said average market share in said intended market as a percent;

determining an average product present monetary value by multiplying said present monetary value of said intended market by said average market share;

multiplying said average product present monetary value and said change in said competitive advantage.

15. (original) A method of predicting the market share of a tangible asset, comprising the steps of:

determining a competitive advantage as a percent variation of said tangible asset in an intended market;

determining an average market share as a percent of said market; and multiplying said average market share and said competitive advantage.

16. (original) A method of apportioning the value of a tangible asset among the distinct groups of intangible assets, comprising the steps of:
  - calculating a monetary value of said tangible asset;
  - calculating an amount of firm expenditures on research and development, advertising, and
  - business innovation as a percentage of total firm expenditures on said research, said advertising, and said business innovation; and multiplying each said percent of firm expenditures with said monetary value of said tangible asset.
17. (cancelled)
18. (previously presented) A method of valuing an intangible asset, comprising the steps of:
  - associating said intangible asset with a tangible asset;
  - determining a total annual gross sales in a market for said tangible asset;
  - determining an annual percent growth of the market;
  - determining a life cycle in years of said tangible asset;
  - determining a profit margin of said tangible asset as a percent of gross sales;
  - determining a present value discount factor;
  - summing a multiple of said total annual gross sales, said annual percent growth, said profit margin, and said present value discount factor over each year of said life cycle of said tangible asset;

identifying at least one parameter associated with said tangible asset relevant to commercial success in the market;

comparing said parameter with at least one parameter of at least one competing tangible asset to determine a competitive advantage of said tangible asset as a percent variation;

identifying a parameter dependent on said intangible asset and associated with said tangible asset that is relevant to commercial success in the market;

calculating said relative contribution of said intangible asset to said competitive advantage of said tangible asset based on a contribution of said parameter to said competitive advantage of said tangible asset; and

multiplying said relative contribution of said intangible asset with said value of said tangible asset.

19. (previously presented) A method of valuing a pre-market product, comprising the steps of:

determining a total annual gross sales of an intended market for said pre-market product;

determining an annual growth of said intended market as a percent;

determining a life cycle of said pre-market product in years;

determining a profit margin of said pre-market product as a percent of gross sales;

determining a present value discount factor;

summing a multiple of said total annual gross sales, said annual growth, said profit margin, and said present value discount factor over each year of said life cycle of said pre-market product;

comparing a plurality of parameters of said pre-market product to a plurality of corresponding parameters of competing products in said intended market to determine a competitive advantage for each said parameter of said pre-market product as a percent variation;

weighing and averaging said competitive advantages of the parameters to determine said competitive advantage of said pre-market product in said market; determining an average market share of said market; multiplying said average market share by said competitive advantage; and

calculating a monetary value for said pre-market product by multiplying said predicted market share and said present monetary value of said intended market.

20. (previously presented) A method of determining the monetary value of an intangible property license between a licensor and a licensee, comprising the steps of:

calculating a increase in a competitive advantage of said tangible asset as a percent variation due to said intangible asset subject to said license for said licensee;

calculating a decrease in a competitive advantage of said tangible asset as a percent variation due to said intangible asset subject to said license for said licensor;

determining a monetary value of said tangible asset by multiplying a monetary value for a market for said tangible asset and an average percent market share in said market;

determining a minimum monetary value to said licensor by multiplying said percent decrease by said monetary value of said tangible asset;

determining a maximum monetary value to said licensee by multiplying said percent increase by said monetary value of said tangible asset;

calculating a net monetary value by subtracting a minimum monetary value to said licensor from a maximum monetary value to said licensee;

determining an equal return payment that provides an equal return on investment to the licensor and licensee; calculating said monetary value to the licensor as equal to said equal return payment; and

calculating said monetary value to the licensee by subtracting said equal return payment from said net value.

21. (original) A method of determining the monetary value of a new intangible asset, comprising:

identifying at least one parameter associated with said tangible asset relevant to commercial success in the marketplace;

comparing said parameter with at least one parameter of at least one competing tangible asset to determine said competitive advantage said tangible asset as a percent variation;

calculating a first competitive advantage for said tangible asset without said new intangible asset as a percent variation;

calculating a second competitive advantage for said tangible asset with said new intangible asset as a percent variation;

subtracting said first competitive advantage for said tangible asset without said new intangible asset from said second competitive advantage for said tangible asset with said new intangible asset;

calculating a present monetary value of an intended market for said tangible asset;

calculating an average market share in said intended market as a percent;

determining an average product present monetary value by multiplying said present monetary value of said intended market by said average market share; and multiplying said average product present monetary value and said change in said competitive advantage.

22. (new) In an interactive computer program, the method of valuing an intangible asset, comprising the steps of:

inputting data relating to the market for a tangible asset associated with said intangible asset;  
calculating a monetary value of said tangible asset;  
determining a competitive advantage of said tangible asset over competing tangible assets as a percentage thereof; and  
calculating a value for said intangible asset based upon said monetary value of said tangible asset and a predetermined portion of said competitive advantage of said tangible asset.

23. (new) The method of claim 22, wherein the step of inputting data relating to the market for a tangible asset associated with said intangible asset comprises the steps of:

inputting a total annual gross sales in a market for said tangible asset;  
inputting an annual percent growth of said market;  
inputting a life cycle in years of said tangible asset;  
inputting a profit margin of said tangible asset as a percent of gross sales;  
inputting a present value discount factor; and

inputting a multiple of said total annual gross sales, said annual percent growth, said profit margin, and said present value discount factor over each year of said life cycle of said tangible asset.

24. (new) The method of claim 23, wherein the step of determining a competitive advantage of said tangible asset over competing assets as a percentage thereof comprises the steps of:

identifying at least one parameter associated with said tangible asset relevant to commercial success in a marketplace; and

comparing said parameter with at least one parameter of at least one competing tangible asset to determine said competitive advantage of said tangible asset as a percent variation.